

ABSTRACT OF THE DISCLOSURE

A method of constructing a billing statement for publishing advertising or the like starts with digitizing the advertisement and the publication page the advertisement is on and assigning a unique identifier to at least the advertisement in an information header associated with the published image of the advertisement copy. The publication page may also be uniquely identified apart from the advertisement and contain reference to the advertisements thereon in its information header. An invoice is generated which searches at least the publication page database to find both the advertisement and page documents. The advertisement and page documents are copied and stored with the billing statement in a separate file where they are linked or merged into one document so that manual preparation of invoices with advertisement copy and tear sheets no longer need be done.